

M/S Shree Shiv Shankar Udyog
Marufganj Road, Saharsa
G.S.T. No. - 10ACJPA9099C1ZW
Year: - 2022 -2023

Trading Account

(1) Sugar Taxable 5%

To opening stock	1150=00	Rs. 3948000=00	By Sale	14234=50	Rs. 51604500=00
To purchase	14184=50	Rs. 50379302=20			
To Freight Exp.		Rs. 126816=80			
To Gross Profit		<u>Rs. 928881=00</u>	Closing Stock	<u>1100=00</u>	<u>Rs. 3778500=00</u>
Total	15334=50	Rs. 55383000=00		15334=50	Rs. 55383000=00

(2) Rice Taxfree

To opening stock	125=00	Rs. 1663430=00	By Sale	8496=82	Rs. 31362775=00
To purchase	8792=02	Rs. 29705169=30			
To Freight Exp.		Rs. 1552316=70			
To Gross Profit		<u>Rs. 533167=00</u>	Closing Stock	<u>420=20</u>	<u>Rs. 2091308=00</u>
Total	8917=02	Rs. 33454083=00		8917=02	Rs. 33454083=00

(3) Rice Taxable 5%

To opening stock	175=00	Rs. 563500=00	By Sale	1178=00	Rs. 4631165=00
To purchase	1003=00	Rs. 3577585=30			
To Freight Exp.		Rs. 246479=70			
To Gross Profit		<u>Rs. 243600=00</u>	Closing Stock	<u>Nil</u>	<u>Rs. Nil</u>
Total	1178=00	Rs. 4631165=00		1178=00	Rs. 4631165=00

(4) Pulse Taxfree

To opening stock	130=00	Rs. 747500=00	By Sale	16818=70	Rs. 107898645=00
To purchase	17091=90	Rs. 103703749=87			
To Freight Exp.		Rs. 4038224=52			
To Gross Profit		<u>Rs. 1942175=61</u>	Closing Stock	<u>403=20</u>	<u>Rs. 2533005=00</u>
Total	17221=90	Rs. 110431650=00		17221=90	Rs. 110431650=00

Profit & Loss

Staff Salary	Rs. 820000=00	<u>By Gross Profit</u>	
Telephone & Mobile	Rs. 17650=00		
Travelling & Conveyance	Rs. 66430=00	Sugar Taxable	Rs. 928881=00
Bank charge & Commission	Rs. 2621=94	Rice Taxfree	Rs. 533167=00
Shop Exp.	Rs. 296200=00	Rice Taxable	Rs. 243600=00
Repair & Maint.	Rs. 96176=00	Pulse Taxfree	<u>Rs. 1942175=61</u>

Electricity & Generator	Rs. 31540=00	Total	Rs. 3647823=61
Accounting charge	Rs. 30000=00		
Audit Fee	Rs. 15000=00		
Legal Fee	Rs. 15000=00		
Godown Rent	Rs. 210000=00		
Net Profit	<u>Rs. 2047205=67</u>		
Total	Rs. 3647823=61		

(1) Sugar Taxable 5%

To opening stock	1150=00	Rs. 3948000=00
To purchase	14184=50	Rs. 50389302=20
To Freight Exp.		Rs. 126816=80
To Gross Profit		<u>Rs. 928881=00</u>
Total	20358=00	Rs. 71788903=75

(2) Rice Taxfree

To opening stock	Nil	Rs. Nil
To purchase	8189=00	Rs. 23382404=00
To Freight Exp.		Rs. 391742=00
To Gross Profit		<u>Rs. 369528=00</u>
Total	8189=00	Rs. 24143674=00

(3) Rice Taxable 5%

To opening stock	157=50	Rs. 483840=00
To purchase	711=00	Rs. 2257277=25
To Freight Exp.		Rs. 211795=75
To Gross Profit		<u>Rs. 36387=00</u>
Total	868=50	Rs. 2989300=00

(4) Pulse Taxfree

To opening stock	120=00	Rs 708000=00
To purchase	7805=10	Rs. 51309578=40
To Freight Exp.		Rs. 145208=69
To Gross Profit		<u>Rs. 782973=91</u>
Total	7925=10	Rs. 52945761=00

Profit & Loss

Staff Salary	Rs. 710000=00
Telephone & Mobile	Rs. 15150=00
Travelling & Conveyance	Rs. 53530=00
Bank charge & Commission	Rs. 13335=46
Shop Exp.	Rs. 225244=00
Repair & Maint.	Rs. 71470=00

By Sale 14234=50 Rs. 51604500=00

Closing Stock 1100=00 Rs. 3778500=00
20358=00 Rs. 71788903=75

By Sale 864=00 Rs. 23840549=00

Closing Stock 125=00 Rs. 303125=00
8189=00 Rs. 24143674=00

By Sale 693=50 Rs. 2425800=00

Closing Stock 175=00 Rs. 563500=00
868=50 Rs. 2989300=00

By Sale 7795=10 Rs. 52198261=00

Closing Stock 130=00 Rs. 747500=00
7925=10 Rs. 52945761=00

By Gross Porfit

Sugar Taxable Rs. 1085454=58

Rice Taxfree Rs. 369528=00

Rice Taxable Rs. 36387=00

Pulse Taxfree Rs. 782973=91